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## PART IV

### Legislative Measures and Rules thereunder

### NOTIFICATIONS.

No. T. 395—R. T. 1-46-4, dated Bangalore, the 16th August 1946.

In exercise of the powers conferred by Sub-rule (2) of Rule 81 of the Defence of India Rules as applied to Mysore, the Government of His Highness the Maharaja of Mysore, are pleased to direct that the following amendments shall be made to the Mysore Motor Vehicles Spare Parts Control Order, 1945.

A. in clause 9—

1. In Sub-clause (1) for the words the 'form' the words and letter 'Form A as' shall be substituted.

2. Sub-clauses (2), (3) and (4) and (5) shall be renumbered as sub-clauses (3), (4), (5) and (6) respectively and before Sub-clause (3) as renumbered, the following sub-clause shall be inserted namely :—

"(2) The Chief Rationing Authority, or such other person as may be authorised by him in this behalf may upon application by or on behalf of a fleet owner, authorised by him to stock controlled spare parts, issue a Parts Record Sheet in Form B as set out in the Fourth Schedule."

(3) In sub-clause (3) as renumbered, after the words "Parts Record Sheet" wherever they occur, the words and letters "in Form A or Form B" shall be inserted.

(4) In sub-clause (4) as renumbered, after the words "Parts Record Sheet" the words and letters "in Form A" shall be inserted.

(5) After sub-clause (6) as renumbered, the following sub-clause shall be inserted, namely :—

"(7) A registered dealer or an approved sub-dealer shall not supply controlled spare parts to the owner of any motor or vehicle in respect of which a Parts Record Sheet, in Form A or Form B has been issued unless the Parts Record Sheet is produced before him."

B. In Clause 13 after Sub-clause (2), the following sub-clause shall be inserted namely :—

"(3) Every fleet owner shall maintain separate records as may be prescribed by the Chief Rationing Authority showing the particulars of controlled spare parts used on individual vehicles owned by him."

C. In Clause 17 after the words "every other person dealing in spare parts" the words and letter, "and every fleet owner to him a Parts Record Sheet in Form B as set out in the Fourth Schedule has been granted" shall be inserted.

II. For the Fourth Schedule appended to the said Order, the following schedule shall be substituted, namely :—

**FORM A.**

**Parts Record Sheet.**

(SEE CLAUSE 9).

(*Issued under the Mysore Motor Vehicle Spare Parts Control Order*, 1945.)

| | |
|---|---|
| Name of the Vehicle... ..... ..... | "Essential Motor vehicle for purposes of the Mysore Motor Vehicle Spare Parts Control Order, 1945. So long as the registered ownership of the vehicle is not transferred, this endorsement is valid up to the day of .....194 ." |
| Year of manufacture..... | |
| Vehicle Registration Mark..... | |
| Name of registered owner..... | |
| Serial No. of Parts Record Sheet issued for the vehicle..... | |
| Date of issue... ..... | |
| (Space for renewal). | |

*Signature and Designation of the Issuing Authority.*

NOTE :—Entries to be made, in ink, by registered dealer or approved sub-dealer supplying controlled spare parts or any other person authorised by the Government by an order in writing to sell controlled spare parts.

| Date | Quantity | Part No. | Name of controlled spare part | Supplied by | Valued at list price |
|---|---|---|---|---|---|
| | | | | | |

## FORM B.

### Parts Record Sheet for Fleet Owners.

(*Issued under the Mysore Motor Vehicles Spare Parts Control Order*, 1945).

(i) Number of vehicles in the fleet.....Transport vehicles No. (excluding motor cabs)
Motor Cars.....No. (including motor cabs).

(ii) Vehicle registration marks, Transport Vehicles (excluding motor cabs). .....
Motor Cabs..... .....
Motor Cars..... .....

(iii) Name of the Fleet Owner .....

(iv) Serial No. of the Parts Records Sheet .....

(v) Date of issue.....

(vi) Total value of controlled spare parts which can be obtained in a year..... .....

(vii) Date of the commencement of the year referred to.....

(viii) Limit upto which the fleet owner is permitted to stock controlled spare parts.....

All the vehicles described herein are essential motor vehicles for the purpose of the Mysore Motor Vehicles Spare Parts Controlled Order, 1945, so long as the Registered ownership of any of the vehicles is not transferred this endorsement is valid upto the day of.....194

*Signature and Designation of the Issuing Authority.*

NOTE :—Entries to be made in ink by the registered dealer or approved sub-dealer supplying controlled spare parts or any other person authorised by the Government by an order in writing to sell controlled spare parts.

| Date | Quantity | Part No. | Name of controlled spare parts | Supplied by | Value at list price |
|---|---|---|---|---|---|
| | | | | | |

MOHAMED ISMAIL SHERIFF, *Genl. Secy.*

No. Fl. 1434—I. T. 9-46-2, dated Bangalore, the 20th August 1946.

The following draft of a further amendment to the Rules under the Mysore Income-tax Act V, 1923, which it is proposed to make in exercise of the powers conferred by Section 59 of the said Act, is published for the information of all the persons likely to be affected thereby and notice is hereby given that the said amendment will be taken into consideration on and after one month from date of publication. Any objections or suggestions that may be received from any person with respect to the draft before the date specified will be considered by Government.

S. KANAKARATNARAJ, *Law Secy.*

## Draft Amended.

The following shall be substituted for Rule 8 of the Mysore Income-tax Rules :—

"8. An allowance under Section 10 (2) (vi) of the Act in respect of depreciation of buildings, machinery, plant or furniture shall be made in accordance with the following statement :—

| Class of asset | Rate percentage on the written down value | Remarks |
|---|---|---|
| I. Building :— | | |
| (1) First Class substantial buildings of selected materials. | 2'5 | Double these rates will be allowed for factory buildings excluding offices, godowns, officers' and employees' quarters. |
| (2) Second Class buildings of less substantial construction. | 5 | |
| (3) Third Class buildings of construction inferior to that of second class buildings but not including purely temporary erections. | 7'5 | |
| (4) Purely temporary erections such as wooden structures. | ... | No rate is prescribed; renewals will be allowed as revenue expenditure. |
| II. Furniture and Fittings.— | | |
| (1) General ... ... | 6 | ... |
| (2) Rate for furniture and fittings used in hotels and boarding houses. | 9 | ... |
| III. Machinery and Plant.— | | |
| (1) General rate ... ... | 7 | An extra allowance up to a maximum of 50 per cent of the normal allowance will be allowed by the Income-tax Officer where a concern |

| Class of asset | Rate percentage on the written down value | Remarks |
|---|---|---|
| | | claims such allowance on account of double or multiple shift working and satisfies the Income-tax Officer that the concern has actually worked double or multiple shifts. This extra allowance will be proportionate to the number of days during which double or multiple shifts are worked. For the purpose of granting this extra allowance the normal number of working days throughout the year will be taken as 300 and if for example a concern has worked double or multiple shifts for 100 days the extra allowance will be 1/3rd of 50 per cent of the normal allowance for the whole year.<br>This applies to all concerns whether the general rate or any special rate applies to them but does not apply to an item of machinery or plant specifically excepted by the letters "N. E. S. A."* being shown against it. |
| (2) Special rates to be applied to the whole of the machinery and plant used in the following concerns— | ... | The special rates for electrical machinery specified, hereinafter may be adopted, at the option of the assessee, for that portion of the machinery used in these concerns. |
| A.—(i) Flour Mills * ...<br>(ii) Rice Mills ... ...<br>(iii) Bone Mills ...<br>(iv) Sugar Works * ...<br>(v) Distilleries ..<br>(vi) Ice Factories ....<br>(vii) Aerated Gas Factories ...<br>(viii) Match Factories ..<br>(ix) Tea Factories ...<br>(x) Shoes and other leather goods factories.<br>(xi) Starch Factories ...<br>(xii) Coffee manufacturing concerns. | 9 | * Replacements of Rollers will be allowed as revenue expenditure. |

| Class of asset | Rate percentage on the written down value | Remarks |
|---|---|---|
| B—(i) Paper Mills ... | 10 | |
| (ii) Straw Board Mill ... | | |
| (iii) Ship Building and Engineering Works. | | |
| (iv) Iron and Brass Foundaries ... | | |
| (v) Aluminium Factories ... | | |
| (vi) Electrical Engineering Works. | | |
| (vii) Motor car repairing works ... | | |
| (viii) Internal combustion Engines repairing works. | | |
| (ix) Galvanizing works ... | | |
| (x) Patent stone works ... | | |
| (xi) Oil extraction Factories .... | | |
| (xii) Chemical works ... | | |
| (xiii) Soap and Candle works ... | | |
| (xiv) Lime works ... | | |
| (xv) Saw Mills ... | | |
| (xvi) Tin and can making works ... | | |
| (xvii) Cement works using rotary kilns. | | |
| (xviii) Dyeing and Bleaching works ... | | |
| (xix) Brick manufacture ... | | |
| (xx) Tile making industry ... | | |
| (xxi) The manufacture of Vegetable Ghee. | | |
| (xxii) The manufacture of Optical instruments. | 10 | |
| (xxiii) Coke manufacture ... | | |
| (xxiv) The manufacture of concrete pipes. | | |
| (xxv) Glass manufacture and the manufacture of vaccum tubes and vaccum bulbs. | | |
| (xxvi) Telephone operating concerns. | | |
| (xxvii) Wire and nail making mills ... | | |
| (xxviii) Iron and Steel industry (Blast furnace plant, steel rolling plant, forges, generators, boilers and sheet mills). | | |
| (xxix) Tanneries ... | | |
| (xxx) Battery manufacture ... | | |
| (xxxi) The manufacture of Healds and Reeds (knitting, Reed making, varnishing, doubling, winding and polishing machines). | | |
| (xxxii) Manufacture of sulphuric acid and ammonium sulphate. | | |

| Class of asset | Rate percentage on the written down value | Remarks |
|---|---|---|
| C—(i) Silk manufacturing—weaving machinery worked by electric motors including winding, machines, twisting frames, doubling machines, pirn winding machines, warping machines, looms, stentering machines and hydroextractors. | 12 | |
| (3) Special rates to be applied to other machinery and plant.— | | |
| A—Electrical Machinery— | | |
| (i) Batteries ... ... | 20 | |
| (ii) Other electrical machinery including electrical generators and motors (other than tramway motors) | 10 | |
| (iii) Switchgear and instruments, transformers and other stationery plant and wiring and fittings of electric light and fan installations. (N.E.S.A.) | 10 | |
| (iv) Underground cables and wires (N.E.S.A.) | 7·5 | |
| (v) Overhead cables and wires (N.E.S.A.) | 5 | |
| (vi) X-Ray and Electro-therapeutic apparatus and accessories thereto (N.E.S.A.) | 20 | |
| B.—Machinery used in the production and exhibition of cinematograph films. (N.E.S.A.) | | |
| (i) Recording equipment, reproducing equipment, developing machines, printing machines, editing machines, synchronisers and studio lights.* | 20 | *Renewals of bulbs of studio lights will be allowed as revenue expenditure. |
| (ii) Projecting equipment of film exhibiting concerns. | 20 | |
| C.—Electric supply undertakings.— | | |
| (i) Electric plant, machinery, boilers. | 10 | |
| (ii) Hydro-electric concerns—hydraulic works, pipe lines and sluices and all other items not otherwise provided for in this statement (N.E.S.A.) | 2·5 | |
| D.—(i) Textile machinery excluding silk manufacturing machinery.— | | |
| (a) Cotton ... ... | 10 | |
| (b) Woollen and worsted ... | 10 | |
| (c) Carpet ... ... | 10 | |

| Class of asset | Rate percentage on the written down value | Remarks |
|---|---|---|
| (ii) Ginning and Pressing machinery. | 9 | |
| E.—(i) Calculating machines (N.E.S.A.) | | |
| (ii) Typewriters (N.E.S.A.) ... | | |
| (iii) Neo post Franking machines (N.E.S.A.) | | |
| (iv) Accounting machines (N.E.S.A.) | | |
| (v) Other office machinery (N.E.S.A.) | 15 | |
| (vi) Sewing and knitting machines employed in the manufacture of hosiery and woollen goods. | | |
| (vii) Sewing and stitching machines for canvas or leather. | | |
| (viii) Hand or automatic embroidery machines and their accessories (N.E.S.A.). | | |
| (ix) Refrigeration plant, containers, etc. (N.E.S.A). | | |
| (x) Road Making Plant and machinery. | | |
| (xi) Artificial silk manufacturing machinery.* | 15 | *Replacement of wooden parts of plant and machinery will be allowed as revenue expenditure. |
| (xii) Surgical instruments (N.E.S.A.). | | |
| (xiii) Wireless apparatus and gear, wireless appliances and accessories. (N.E.S.A.). | | |
| (xiv) Building contracts' machinery (N.E.S.A.). | | |
| F—Indigenous sugar cane crushers (Kohlus and Belans) (N.E.S.A.). | 18 | |
| G—(i) Motor cars (N.E.S.A.) ... | 20 | |
| (ii) Cycles (N.E.S.A.) ... | 20 | |
| H—(i) Moulds used in the manufacture of concrete pipes (N.E.S.A.) | 25 | |
| (ii) Motor taxis, motor lorries motor buses and motor tractors (N.E.S.A.). | 25 | |
| (iii) Gas plants fitted to Motor taxis, mator lorries, motor buses and motor tractors (N.E.S.A.). | 25 | |
| I—(i) Railway sidings (N.E.S.A.) ... | 7 | |
| J—(i) Mines— | | |
| All plant and machinery including plant used in the Kolar Gold Fields (N.E.S.A.). | 8½ | |

No. C. 619—Co. 1-45-10, dated Bangalore, the 13th August 1946.

In exercise of the powers conferred by clause (c) of Sub-section (1) of Section 3 of the Hoarding and Profiteering Prevention Act 1944 (Act XXII of 1944) and in supersession of their notification No. C. 498—Co. 1-45-58, dated the 19th November 1945, the Government of His Highness the Maharaja are pleased to fix, as follows, the maximum wholesale and retail prices which may be charged by a dealer in respect of the following European types of vegetable seeds acclimatised in India :—

| Sl. No. | Article | Wholesale price per lb. | Retail price per lb. | Price per oz. |
|---|---|---|---|---|
| | | Rs. a. | Rs. a. | Rs. a. p. |
| 1 | Cabbage ... ... | 12 0 | 35 5 | 2 8 0 |
| 2 | Brussels Sprouts ... ... | 17 0 | 51 0 | 3 4 0 |
| 3 | Beet ... ... | 4 8 | 18 0 | 1 8 0 |
| 4 | Carrots, Orange Red ... | 4 8 | 13 8 | 1 2 0 |
| 5 | Knol Kohl (white or purple) ... | 4 8 | 18 0 | 1 8 0 |
| 6 | Turnips, Golden Ball ... | 5 8 | 13 12 | 1 1 0 |
| 7 | Turnips, others ... | 4 0 | 12 0 | 1 0 0 |
| 8 | Radish, Red Globe .... | 4 0 | 12 0 | 1 0 0 |
| 9 | Radish others ... ... | 2 0 | 4 0 | 0 5 0 |
| 10 | Lettuce ... ... | 4 0 | 20 0 | 1 10 0 |
| 11 | Peas Marrowfat ... ... | 1 0 | 2 7 | 0 3 0 |
| 12 | Peas, others ... ... | 0 8 | 1 8 | 0 2 0 |
| 13 | French beans .... ... | 1 0 | 1 8 | 0 2 0 |
| 14 | Tomatoes large and medium ... | 12 0 | 36 0 | 2 13 0 |
| 15 | Tomatoes, others ... ... | 3 8 | 10 8 | 0 14 0 |
| 16 | Celery ... ... | 6 8 | 16 4 | 1 4 0 |
| 17 | Leek ... ... | 10 0 | 25 0 | 1 12 0 |
| 18 | Broad Benas ... ... | 0 10 | 1 14 | 0 2 6 |

*Note.*—1. Sales of 40 lbs. or more at a time in the case of large seeds (peas and beans), and of 8 lbs. or more in the case of other seeds will be regarded as wholesale and prices in column 3 above will apply.

2. Prices shown in column 4 are applicable when retail sales are made for half a pound or more. For retail sales of less than half a pound, prices in column 5 are applicable.

3. Rebates at the rates shown below will be allowed on the wholesale prices in the following cases :—

For combined orders exceeding 40 lbs. but less than 80 lbs. ... .... 12½ per cent.
For combined orders of 80 lbs. and above. 25 „

No. C. 730—Co. 65-45-23, dated Bangalore, the 16th August 1946.

**Corrigendum.**

In the notification No. C. 275—Co. 65-45-20, dated 23rd July 1946, published on page 324 in Part IV of the *Mysore Gazette*, dated 25th July 1946 in item (1) under Ciba (India) Ltd., for the figure "3-13-9" occurring in paragraph 1 against the drug 20 tablets read '1-13-9'.

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No. C. 782—Co. 78-15-6, dated Bangalore, the 20th August 1946.

In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules as applied to Mysore, the Government of His Highness the Maharaja are pleased to direct that the following further amendments shall be made in the Paper Control (Economy) Order, 1946 and to direct with reference to sub-rule (1) of rule 119 of the said rules, that notice of the amendment shall be given by the publication of the same in the Gazette and by the issue of a Press Note summarising and explaining its provision.

In the said order clauses 33 and 34 shall be omitted.

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No. C. 785—Co. 1-46-12, dated Bangalore, the 20th August 1946.

In exercise of the powers conferred by clause (C) of sub-section (1) of Section 3 of the Hoarding and Profiteering Prevention Act, 1944, (Act XXII of 1944), the Government of His Highness the Maharaja are pleased to direct that the following amendment shall be made in their notification No. C. 2312—C. O. 32-45-2, dated the 30th April 1946, namely:—

In the table of prices annexed to the said Notification for the words "American Beer" occurring against item No. 6 (iii), the words "Beers of U. S. A. origin" shall be substituted.

A. S. KHALEEL, *Civil Supplies Secy.*

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